

Hearing Date and Time: November 30, 2006 at 10:00 a.m.
Response Deadline: November 24, 2006 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

DELPHI CORPORATION, et al.,

Case No. 05-44481(RDD)
(Jointly Administered)

Debtors.

**SUPPLEMENTAL RESPONSE BY CARLISLE ENGINEERED PRODUCTS,
INC. TO DEBTORS' (I) THIRD OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) CLAIMS WITH INSUFFICIENT DOCUMENTATION, (B) CLAIMS
UNSUBSTANTIATED BY DEBTORS' BOOKS AND RECORDS, AND (C)
CLAIMS SUBJECT TO MODIFICATION AND
(II) MOTION TO ESTIMATE CONTINGENT
AND UNLIQUIDATED CLAIMS PURSUANT TO 11 U.S.C. § 502(c)**

Carlisle Engineered Products, Inc. ("Carlisle"), by and through its attorneys, Green & Seifter, Attorneys, PLLC, for its Supplemental Response to an objection to Carlisle's proof of claim filed on July 28, 2006 ("Claim No. 11910" or the "Claim") set forth in Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books and Records, and (C)

Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated
Claims Pursuant to 11 U.S.C. §502(c) filed on October 31, 2006 ("Third Omnibus Claim
Objection"), respectfully represents:

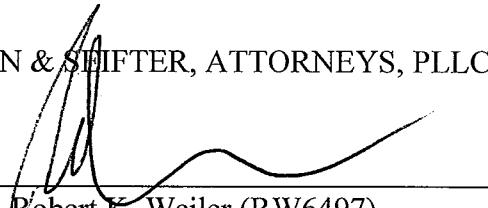
1. This is a Supplemental Response by Carlisle to Debtors' Third
Omnibus Claim Objection. Carlisle's Response was filed November 21, 2006 (Docket
No. 5628).
2. The Supplemental Response is to further explain why all evidence
supporting the claim is not included with the Response. As explained in the Response,
which is incorporated by reference herein, Debtor is seeking to reduce Carlisle's Claim by
less than 5% or from \$4,868,870.27 to \$4,673,816.38. There are numerous transactions
covered by the Claim, which are summarized in approximately 68 pages of invoice
summaries attached to the Claim. The vast majority, if not all, of the transactions are
undisputed. The Third Omnibus Objection is conclusory and does not identify which of
the numerous transactions, if any, to which the Third Omnibus Objection relates. The
supporting information for the entire Claim is voluminous and would largely address
undisputed transactions. Assuming that this matter is not resolved in the manner set
forth in the Response, once Debtor identifies the transactions to which it objects, Carlisle
will provide the appropriate supporting documentation.

3. Carlisle reserves all of its rights, claims and defenses.
4. The person that Debtor should contact to discuss this claim is
counsel for Carlisle identified below. Counsel will then direct Debtor to the appropriate
contact person.

WHEREFORE, Carlisle requests the Court to deny the Third Omnibus
Claim Objection or, in the alternative, allow Carlisle a claim of \$4,673,816.38 subject to
(a) resolution of reclamation claim for \$624,301.61 (Docket No. 316); and (b) the right of
Carlisle to assert that the additional sum of \$105,149.16 should be treated as an
administrative expense claim; and granting to Carlisle such other and further relief as the
Court deems just and equitable.

Dated: November 22, 2006

GREEN & SEIFTER, ATTORNEYS, PLLC

By: 

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